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REPORT

ON THE

COST OF LIVING

IN

IRELAND

JUNE, 1922.

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PREFACE.

It having been represented to the Provisional Government that it was desirable to calculate an official figure indicating in respect of Ireland the change in the cost of living at the present time as compared with the cost of living in 1914, the Provisional Government appointed for the purpose on 10th June, 1922, a Committee comprising representatives of the Ministries of Agriculture, Finance, Economic Affairs and Labour. The Committee reported on the 4th August, 1922, and the result of its enquiries, together with the Committee's detailed explanation of the procedure adopted, are appended hereto.

The conclusions set out in the report represent the closest approximation which is practicable to the average increases in the cost of maintaining, in particular months of the current year as compared with July, 1914, the same standard of living for a family dependent on wage earnings in places with 500 or more inhabitants. The inquiry applied to the whole of Ireland, and its basis is therefore broad enough to be reasonably dependable for any practical purpose to which a calculation as to changes in the cost of living can usefully be applied.

It is proposed to arrange for the calculation at intervals of three months of a cost of living figure on the same basis as that adopted by the Committee for the purpose of this report. September will be the next month for which a figure will be determined.

It is to be observed that the information collected in the course of this inquiry has incidentally revealed relations between the wholesale and the retail prices of several important commodities and between the prices of the same commodity in similar localities which require explanation. This matter is being further examined with a view to determining whether any undue advantage is being taken of the general body of consumers, and, if that be the case, to the adoption of appropriate remedies.

MINISTRY OF ECONOMIC AFFAIRS,

23rd August, 1922.

CALIFORNIA

THE COST OF LIVING

IN

IRELAND.

REPORT

To the Chairman, Provisional Government, Ireland.

By minute dated the 10th June last we were appointed by the Government to determine the cost of living in Ireland for the months of March and June, 1922, as compared with the cost of living in July, 1914, on such a basis as would show the average increase in the cost of maintaining the same standard of living for a family dependent on wage earnings. We were asked to complete our calculations not later than July 15th, if possible, but owing to the fact that a considerable proportion of our staff were unable to reach our offices during the recent troubles in Dublin we were given until the 25th to complete our work. The following letter was sent to the Head of the Government on the 26th July :—

> "A Chara,—The Report of the Cost of Living Committee is not yet finally drafted, but the main lines of it have been agreed upon. We think, therefore, that we ought to acquaint you at once that our investigations show that the percentage increase in the Cost of Living of Wage Earning Classes in Ireland between July, 1914, and June, 1922, is 85.2 per cent. and the increase between July, 1914 and March, 1922, is 91.4 per cent.
>
> "Sinne, le meas mor,"

The following Report, while bringing out the points essential to a purely Irish cost of living inquiry, can hardly be regarded as exhaustive, in view of the mass of figures collected which could be examined from many different points of view. Had we been able to spend a longer time in digesting these figures we should not have arrived at any different final result as regards the Irish cost of living figure; but we think that many interesting and important facts might be brought out by a further analysis of the figures which we have not had time to undertake, and we suggest, therefore, that the Government should request the Ministry of Economic Affairs to investigate more thoroughly, from the point of view of their general economic significance, the figures collected and compiled.

Method of Compiling Cost of Living Figures.

In every country in which cost of living figures have been obtained the same method, as far as broad lines are concerned, has been followed. The method adopted is to ascertain the average retail prices for a number of representative commodities for the dates to be compared and then to combine these retail prices in a single figure representing the change in retail prices as a whole. This combination is not effected by a plain average, but the individual price changes are "weighted" according to a comparison of the amounts spent on each of the commodities concerned (*e.g.*, a change in the price of a commodity such as bread, must obviously be given more "weight" than a change in the price of such commodities as cheese or soap) and in order to determine the proper "weight" to attach to the retail price changes, representative family budgets are obtained showing the details of the actual expenditure of a large number of households. By combining these budgets it is possible to discover the relationship between the consumption of the various items; for instance, 12s. may be spent on meat for every 5s. 6d. spent on butter, and so on. The retail price changes can then be "weighted" according to the results given by the budgets and the final figure arrived at by combining them on these lines.

Stages of our Inquiry.

Our inquiry can, therefore, be divided into four main stages:

(A) The collection of retail prices for July, 1914, and March and June, 1922.

(B) The collection and analysis of representative family budgets by means of which to determine the "weighting" of the retail price changes.

(C) The combination of the retail price changes by means of the "weights" so obtained into one final figure.

(D) The results of applying different methods of "weighting."

(A) Collection of Retail Prices.

We found that as regards articles of food much of the information we required had already been collected by the Ministry of Economic Affairs who had obtained returns for July, 1914, and March, 1922, from 420 sources in towns of 500 persons and upwards; and also that retail prices of a certain number of articles of food had been collected in 1914, in Ireland by the Labour Statistics Branch of the Board of Trade.

Our first task was, therefore, to collect returns of the retail prices in June, 1922, of all the commodities selected, and of the corresponding prices in July, 1914, and March, 1922, where these were not already at our disposal.

Forms were accordingly drawn up on which this information could be collected and specimens of these forms are shown in the Appendix to the Report.

(1) *Food, Clothing, Fuel and Light, and Sundries.*

These forms for food, clothing, fuel and light and sundries, were sent out for completion through the channels used by the Ministry for Economic Affairs in its inquiry (viz. :—officials of the Post Office, of the Ministry of Labour, and of the Local Government Board, and in the Six-County area through other sources), and to the same towns as in that inquiry (viz. :— towns with populations of 500 and over). In the case of the larger towns more than one report was asked for, graduating from two returns to twenty returns according to their population as shown in the Census of 1911.

The following table summarises essential particulars regarding the forms :—

Form.		Number of Forms dealt with.	Number of Towns from which received.	Returns collected by
Prices (Food)	A	450	250	Post Office, Ministry of Labour, and Local Government Board Officials.
Prices (Food, Fuel and Light and Sundries)	B 2	436	220	
Prices (Meat)	B 3	434	227	
Prices (Clothing)	B 4	436	216	
Rents	B 5	91	71	Rate Collectors and Town Clerks.

(2) *Rents.*—The forms for rents were issued through the Local Government Board, and in the Six-County area through other sources, and filled in for the most part by Rate Collectors in the several districts and towns in Ireland. They were asked to state the rents in July, 1914, and in March, and June, 1922, of about 20 houses in their districts showing the number of rooms and the Poor Law Valuation, the latter figures enabling us to ensure that the same classes of houses of wage earners were being compared. Enquiry was also made in connection with the rents of tenements, and due allowance was made for this in the final figures. The rent figures include rates in every case.

(3) *Compilation of prices for individual commodities.*—The next step was to calculate from these returns the average retail prices of the individual commodities selected, and this was done as follows :—

One set of average retail prices was compiled from the returns of the Post Office officials, and another from those of the other officials, and a division of the forms was made on this basis.

The retail prices of food, etc. (on Forms A, B2 and B3), and of clothing (Form B4) were then separately summarised in the two groups, viz.— those received from the Post Office officials and those received from the officials of the other Departments for July, 1914, and March and June, 1922.

(4) *Compilation of Rent Returns.*

The rent returns were treated in precisely the same manner, except that there was no division, since the returns were received through the Local Government Board only.

On pages 7 and 8 is the list of average retail prices so compiled :—

(5). List of Prices.

The following Table shews Retail Prices in Irish Towns of 500 inhabitants and upwards; as averaged from Returns collected by officers of the Post Office, Ministry of Labour and Local Government Board.

	Mid July, 1914.		Mid March, 1922.		Mid June, 1922.	
	P.O.	M.L. and L.G.	P.O.	M.L. and L.G.	P.O.	M.L. and L.G.
FOOD.	d.	d.	d.	d.	d.	d.
Beef ... ... per lb.	8·0	7·8	13·5	13·4	13·4	13·2
Mutton ... ... ,,	8·6	8·3	16·0	15·5	16·0	15·5
Pork Chops ... ,,	8·9	9·2	17·5	17·7	20·1	20·0
Pork Sausages ... ,,	8·7	8·6	16·8	16·4	16·3	16·1
Bacon ... ... ,,	9·2	9·5	19·7	17·9	20·7	19·0
Butter, Irish Creamery. ,,	13·9	12·8	23·9	22·3	23·2	22·6
Butter, Irish Farmers. ,,	12·6	10·6	24·4	20·0	19·9	18·9
Cheese ... ... ,,	9·8	9·8	17·8	17·0	17·4	16·8
Margarine 1st grade ,,	7·6	7·7	11·7	12·1	11·8	11·2
Margarine, 2nd ,, ,,	6·2	6·1	9·1	9·6	8·8	8·4
Lard ... ... ,,	7·1	7·3	13·6	11·5	12·0	11·6
Milk, Fresh ... per quart	2·5	2·6	6·8	6·4	5·4	4·9
Condensed Milk, Irish. per lb. tin	6·8	5·6	13·1	12·8	11·9	11·6
Condensed Milk, Imported. ,,	7·2	6·2	13·8	13·4	12·8	11·8
Eggs, 1st Grade ... per dozen	9·6	11·2	19·5	19·2	19·0	17·3
Bread ... ... per 2lb. loaf	3·2	3·0	5·8	5·6	5·6	5·6
Flour, household per 14 lb.	19·8	22·1	36·6	33·3	35·7	35·8
Oatmeal ... ,,	21·1	23·7	38·1	41·6	41·1	41·3
Rice ... ... per lb.	2·8	2·7	5·8	5·6	5·5	5·4
Potatoes, old ... per 14 lb.	5·5	7·3	12·8	13·7	16·6	16·5
Tea, Best ... per lb.	30·3	30·5	44·2	45·4	42·6	42·7
Tea, Cheapest ... ,,	18·1	18·3	31·4	29·1	27·1	26·4
Sugar, white granulated. ,,	2·2	2·1	5·9	5·8	5·9	6·0
Jam ... ... ,,	6·6	6·7	16·2	16·3	15·4	15·5
CLOTHING.						
Women's.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Light Coats	28 10	25 7	53 0	47 0	51 8	46 0
Heavy Coats	30 10	31 7	58 2	57 11	56 5	56 4
Costumes	44 2	41 7	79 9	77 11	77 7	76 4
Blouses	5 3	4 8	10 3	9 5	9 9	9 1
Skirts	8 1	5 10	14 7	11 2	13 7	10 10
Stockings	1 4	1 5	3 0	2 9	2 9	2 8
Combinations	5 8	5 0	11 1	10 0	10 8	9 9
Corsets	4 2	3 8	8 2	6 10	7 10	6 8
Underskirts	4 1	3 2	7 8	5 10	7 4	5 9
Chemisés	2 5	2 5	4 10	4 6	4 9	4 4
Boots	11 2	8 7	22 9	16 0	21 11	15 9

RETAIL PRICES—*continued.*

	Mid July, 1914		Mid March, 1922.		Mid June, 1922.	
	P.O.	M.L. and L.G.	P.O.	M.L. and L.G.	P.O.	M. L. and L.G.
CLOTHING—*continued.*						
GIRLS (OVER 6).	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Coats	14 1	11 8	25 9	21 0	25 1	20 9
Dresses	13 11	9 7	27 3	17 7	26 3	17 3
Stockings	1 4	1 2	2 8	2 2	2 5	2 1
Combinations	4 5	3 10	8 0	6 9	7 9	6 8
Stays	2 9	2 5	5 10	4 9	5 6	4 8
Petticoats	2 7	2 2	4 11	4 1	4 8	4 0
Chemises	2 1	1 11	3 9	3 3	3 7	3 2
Boots	8 4	7 9	16 6	14 2	15 10	14 0
MEN'S.						
Overcoats (Readymade) ...	34 3	33 7	69 1	64 3	66 5	63 4
Overcoats (Tailormade) ...	53 6	48 10	100 11	93 3	98 7	91 8
Suits (Readymade)... ...	31 5	35 0	67 9	70 0	66 2	68 6
Suits (Tailormade)	58 10	54 5	119 6	113 10	116 4	112 7
Trousers (Readymade) ...	8 6	8 1	17 0	15 5	16 6	15 0
Trousers (Tailormade) ...	15 7	13 9	32 2	29 8	31 7	29 0
Singlets	3 6	2 8	7 5	5 2	7 0	5 0
Drawers	3 9	2 10	7 7	5 3	7 2	5 2
Shirts	3 8	3 1	7 2	6 5	6 11	6 4
Socks	1 2	1 2	2 5	2 3	2 3	2 2
Boots	12 5	11 11	24 6	23 3	23 9	22 9
BOYS (OVER 6).						
Overcoats	16 8	14 11	33 1	29 0	32 1	27 9
Suits	15 9	15 7	31 7	31 1	30 5	30 0
Shirts	2 1	2 0	4 2	3 9	3 11	3 8
Stockings	1 3	1 4	2 6	2 7	2 3	2 6
Boots	8 9	7 8	16 9	13 11	16 0	13 6
OTHER COMMODITIES.	d.	d.	d.	d.	d.	d.
Coal ... per 112 lb.	17·4	17·1	38·9	37·0	37·2	35·0
Turf ... ,,	13·7	11·1	29·9	26·2	30·1	25·1
Gas for Lighting per 1,000 c. ft.	50·6	51·5	101·9	98·9	101·0	98·2
Gas for Cooking ,,	49·1	48·7	101·7	97·1	101·1	96·6
Electricity for Lighting. per unit	5·3	5·3	10·4	9·7	10·3	9·4
Electricity for Cooking. ,,	3·0	2·4	5·7	5·0	5·7	5·0
Candles ... per lb.	3·5	3·8	7·1	6·8	6·5	6·3
Paraffin Oil ... per gallon	8·3	8·9	20·4	19·9	19·8	19·9
Soap (Household) per lb.	3·6	3·6	7·8	7·3	7·4	6·9
Pipe Tobacco ... per 2 ozs.	7·0	7·0	17·0	17·0	17·0	17·0
Cigarettes ... per pkt. of 10	3·0	3·0	6·0	6·0	6·0	6·0

THE FOLLOWING TABLE shows Retail Prices in March and June, 1922, in respect of certain Commodities for which corresponding prices in 1914 were not collected.

—		Mid-March, 1922.		Mid-June, 1922	
		P.O.	M.L. and L.G.	P.O.	M.L. and L.G.
		d.	d.	d.	d.
Butter (Irish Factory) ...	per lb.	21·9	21·1	22·0	20·6
Rice (Rangoon)	,,	4·1	4·0	3·9	3·8
Rice (Java)	,,	6·1	5·9	5·9	5·6
Jam (Strawberry) ...	,,	15·7	15·9	15·2	15·2
Fresh Pork (Shoulders) ...	,,	16·8	17·2	17·4	17·4
Fish :—.					
Red Herrings ...	per doz.	22·1	20·9	22·1	20·1
Fresh Herrings ...	,,	26·1	25·3	25·6	23·7
Cod Steak	per lb.	14·4	14·7	13·8	13·8
Tea (Quality most used by working classes) ...	,,	36·1	35·0	33·4	32·1
Cabbage	per head	3·6	3·7	3·4	3·1

The above prices, which were used as far as possible in conjunction with other figures to arrive at the correct increases between July, 1914, and March and June, 1922, in respect of commodities, less specifically described in the returns for 1914 (*e.g.*, Butter, Rice, Jam), will also be of value in the future as an additional basis from which to calculate the change in the cost of living.

NOTES ON RETAIL PRICES.

(*a*) *Collection of Figures for* 1914.

There are obvious difficulties in the collection of figures for 1914 after so long a lapse of time, and the accuracy of these figures may possibly be questioned.

Despite the eight years' interval, however, we believe these prices to be reasonably accurate. The compilers of the returns were asked to get figures in every case from the actual books kept by the shopkeepers; and the food prices collected by us are in substantial agreement with those collected by the Board of Trade in 1914. The latter are, as a matter of fact, slightly *higher* than those collected by us, so that if they were to be used in preference to our figures the resultant percentage increase would be slightly lower than on the figures which we have accepted.

(*b*) *Comparison Restricted to Strictly Comparable Articles.*

A point to be noted is that in comparing prices at different dates it is essential that articles of different quality should not be compared; milk, for instance, is a simple commodity and is always comparable with milk, but beef is a variable commodity inasmuch as sirloin beef is not strictly comparable with shin beef; consequently special figures showing the relative con-

sumption and average prices of the different parts of beef, mutton and bacon were obtained on Form B3 (see Appendix), and in these cases the prices as returned for each description of meat are separately weighted by the average quantities purchased in order to arrive at the ultimate average prices for "beef," "mutton," etc.

As regards all other articles, it will be seen from the instructions on the forms that pains were taken to explain that prices must only be returned for strictly comparable articles.

(*c*) *Accuracy of Rent Figures.*

A point likely to give rise to criticism is the low percentage increase shown for rent. This figure is, however, the result of comparing the actual returns sent us by the Town Clerks and Rate Collectors, who gave the actual name of the street and the actual number of each house, and on the closest investigation we have no reason to doubt the accuracy of their figures. The average weekly rents (including rates) appearing from those returns are :—

	Average Weekly Rent (including Rates).
July, 1914	4s. 0d.
March, 1922	5s. 2d.
June, 1922	5s. 2d.

(*d*) *Comparison of Figures received from Post Office and other Sources.*

It will have been noted from the Table of Retail Prices given above that on the whole there is comparatively little difference between the sets of figures compiled by the Post Office officials and those compiled by the Ministry of Labour and Local Government Board officials, though the Post Office figures tend to give a somewhat higher average increase of prices. This is brought out by the following table of the *ratios* of retail prices for the main groups of commodities for the three dates :—

	Mid-July, 1914.		Mid-March, 1922.		Mid-June, 1922.	
	A	B	A	B	A	B
Food	52·4	54·6	104·8	102·8	100	100
Clothing	52·7	52·9	103·9	101·7	100	100
Rent (C)	78·9	78·9	100·4	100·4	100	100
Fuel and Light ...	46·6	48·1	104·8	104·4	100	100
Sundries	50·5	51·9	103·2	103·1	100	100

The figures A result from the returns from the Post Office.

The figures B result from the returns from other Departments.

The figures C were obtained from only one Department—the Local Government Board.

(In case the meaning of this table is not at once clear, it may be explained that the first line, for instance, means that for 100s. expended on food by the wage-earning households in June, 1922,

exactly the same quantities and exactly the same foods could, according to the Post Office officials' returns, be purchased in March, 1922, for 104.8s., and in July, 1914, for 52.4s. and according to the other returns for 102.8s. and 54.6s. respectively; and so on with the other items).

The near agreement of these figures is a strong proof of their essential accuracy. We ultimately decided to take the average between the two sets of figures as representing the nearest approach to the truth at which we could arrive.

(B) The Collection of Household Budgets.

(1) *Representative Budgets.*

The second stage of our enquiry was to obtain representative household budgets, from which to compile the "weights" by which the individual price changes might be combined into a single final figure.

For this purpose a special Form was drafted (Form B6, a copy of which appears in the Appendix) and some 5,000 of these forms were despatched to National School teachers in every school in the country, accompanied by detailed instructions (of which there is a copy in the Appendix) of the method in which they were to be completed.

Notwithstanding the difficulties of the time when these budgets were called for, and the fact that a number of forms were held up and perhaps lost in the post, we were able to use 308 completed budgets of wage-earning households, received from 112 towns. This number was quite sufficient for our purpose. These budgets were excellently filled in, and, apart from the fact that such a number is in itself a fair guarantee of the statistical results obtained, we are satisfied for reasons given below of the substantial accuracy of the budgets.

(2) *Wide Scope of Budgets.*

The budgets received were from a very varied class of households, and as will be seen from the following list, embraced the principal industrial occupations. Labourers, Fishermen, Messengers, Servants, Pilots, Barmen, Carpenters, Boatmen, Building Contractors, Motor Boat Drivers, Plasterers, Ship Inspector, Stone Masons, Marine Engineer, Bricklayer, Mill-hands, Yachtman, Caretakers, Tailors, Post Office Workers, Housekeepers, Tailoresses, Gardeners, Herds, Dress-makers, Shop Assistants, Farm Stewards, Shoemakers, Charwomen, Dairyman, Cottage Industries, Laundresses, Egg Packer, Milliners, Washerwomen, Fowl Plucker, Shirtmaker, Hairdresser, Wool Sorter, Spinners, Smiths, Woodcutters, Embroidery Workers, Fitters, Sawyers, Hosiers, Boiler-makers, Wood-turners, Stitchers, Engineers, Body-makers, Knitters, Plumbers, Golf Caddies, Lace-makers, Machinists, Pointers, Road Engine Drivers, Crane-driver, Paper Maker, Motor Mechanics, Collier, Sextons, Car Drivers, Brass-finisher, Butchers, Carters, Bakers, Dealer, Chauffeur, Millers,

Electrician, Tram Driver, Confectioner, Watchmaker, Railway Workers, Painters and Saddlers, etc.

(3) *Compilation of Budgets.*

Two methods of compiling the budgets were followed :— A simple addition was made of the particulars of the expenditure on each item separately recorded on each of the budgets. These particulars consisted of the expenditure on food, sundries, and rent for one week in June, 1922; the particulars of yearly expenditure on items of clothing, fuel and light were reduced to a weekly average by dividing by 52, before adding. The resulting totals gave the present average weekly expenditure on each article, and consequently the *proportion* which the expenditure on each article bears to the total expenditure of the average wage-earning household.

A more complex method of compilation was also adopted which should lead to an even more accurate result.

It was found by analysis of the Census figures that the proportion of children under 14 to adults (persons over 14) is approximately as 2 to 5, and an adjustment was made to bring the budgets into conformity with this proportion in order that they might truly represent the actual proportions of the population of the country, the assumption being that the percentage rise in the price of articles mainly consumed by children might be higher or lower than the rise in the prices of articles mainly consumed by persons over 14.

The budgets were accordingly classified into three groups, viz. :—" S " or simple households, consisting of not more than two persons over 14 years, and with one or more children under 14 years; " C " or complex households, consisting of more than two persons over 14 years, and with one or more children under 14 years; and " A " or adult households, in which there were not any persons under 14 years.

It was necessary to multiply the " A " group by 3, in order to bring the proportionate number of adults and children in the budgets with which we were dealing into conformity with the national proportion (5 to 2). The figures for the three groups having been totalled separately, those obtained for the " A " group were weighted accordingly.

It was found, however, that the difference between the " weights " obtained by the first and by the second methods were so small as to be quite negligible, as is shown by the following tables :—

PERCENTAGE INCREASES FROM JULY, 1914, TO MARCH, 1922, AS SHOWN BY THE APPLICATION OF POST OFFICE PRICES.

Budget Grouping.	Food.	Clothing.	* Rent.	Fuel and Light.	Sundries.	Total for all Items.
S+C+A	99·8	97·1	27·3	120·6	104·2	95·5
S+C+3A	99·9	97·3	27·3	124·9	104·1	95·7

*Figures obtained for Local Government Board only.

PERCENTAGE INCREASES FROM JULY, 1914, TO MARCH, 1922, AS SHOWN BY THE APPLICATION OF MINISTRY OF LABOUR AND MINISTRY OF LOCAL GOVERNMENT PRICES.

Budget Grouping.	Food.	Clothing.	* Rent.	Fuel and Light.	Sundries.	Total for all Items.
S+C+A	88·2	91·4	27·3	116·8	97·0	86·9
S+C+3A	88·3	92·0	27·3	117·2	96·9	87·0

*Figures obtained for Local Government Board only.

It may be mentioned here that if weights are obtained for the "S" group of households only, *i.e.*, for an average of two adults, and 3.5 children, the final increase in the cost of living figures would be 91.2 for March, 1922, and 84.6 for June, 1922, *i.e.*, practically identical with the figures obtained by "weighting" in accordance with all the budgets.

(4) *Table of Weights.*

The following Table shows the actual Irish "weights," representing the proportionate expenditure by the average wage-earning household on the various commodities, as compiled from the budgets received.

The actual Irish weights or proportions of expenditure on each item are as follow :—

Total expenditure ... 100		Food ... 57·05	
Beef	5·18	Flour	3·70
Mutton	2·94	Oatmeal, etc.	·97
Fresh Pork	·63	Rice, Sago, etc.	·45
Sausages, Black Puddings, etc.	·82	Potatoes	3·16
Bacon, Pigs' Heads, etc. ...	5·23	Other Vegetables	1·33
Fresh Fish	·61	Tea	3·80
Cured or Tinned Fish ...	·16	Sugar	3·24
Butter	6·91	Jam	1·12
Cheese	·26	Other Food	·95
Margarine	·18	Meals eaten at Shops, Hotels, etc.	·70
Lard	·25		
Fresh Milk	4·56		
Condensed Milk	·09		
Eggs	3·44	Total Food ...	57·05
Bread	6·37		

CLOTHING ... 17·48

Women's :—		*Girl's* (over 6) :—	
Coats	·69		
Hats	·37	Coats	·50
Costumes	1·09	Hats	·23
Blouses, etc.	·39	Dresses	·69
Skirts	·21	Stockings	·20
Stockings	·24	Combinations	·13
Combinations	·15	Stays	·11
Corsets	·19	Petticoats ...	·15
Underskirts	·18	Chemises	·13
Chemises	·19	Boots and Shoes	·71
Boots and Shoes	·92	Other Clothing	·19
Other Clothing	·27		

CLOTHING—*continued.*

Men's :—		*Boy's* (over 6) :—	
Overcoats	·83	Overcoats	·27
Suits	2·60	Suits	·83
Hats	·38	Caps	·07
Singlets	·30	Shirts	17
Drawers	·30	Stockings	·12
Shirts	·55	Boots and Shoes	·56
Socks	·32	Other Clothing	·13
Boots and Shoes	1·33	*Children* (under 6) :—	
Other Clothing	·34	Clothes, Boots, etc. ...	·45
		Total Clothing ...	17·48

Rent ... ... 5·41

Fuel and Light ... 7·04

Coal	3·14	Electricity for Cooking ...	—
Turf	1·79	Candles	·33
Firewood	·34	Paraffin Oil ...	·67
Gas for Lighting	·40	Other Fuel and Light ...	·05
Gas for Cooking, etc. ...	·29		
Electricity for lighting ...	·03	Total Fuel and Light	7·04

Sundries ... 13·02

Soap	1·12	Other Sundries	8·41
Pipe Tobacco	2·11		
Cigarettes	1·38	Total Sundries ...	13·02

Total Expenditure ... 100·0

NOTES ON THE BUDGETS.

(a) *Reliability of Budgets. Tests.*

As a test of the reliability of the budget returns several sets were taken at random and were arranged in two groups having a common factor of approximately equal numbers of persons and equal total income. It was found on addition that the proportion of total expenditure spent on each description of food, clothing, etc., was approximately the same in each family and income group. Thus we treated the first 30 budgets from households with small and large incomes in this manner, dividing them so that each lot of 15 would have about the same number of persons and the same income. The selection was made without any reference whatever to expenditure, and the following were the results :—

PERCENTAGE EXPENDITURE.

	1st Lot of 15.	2nd Lot of 15.
Food	54.3	53.2
Clothing	20.9	20.3
Rent	6.6	6.7
Fuel and Light	6.7	6.7
Sundries	11.5	13.1

NUMBERS IN THE HOUSEHOLD.

Under 4	8	3
4 to 13	30	31
14 and over	57	59
Total, ...	95	93

Total Weekly Incomes ... 1597s. 1543s.

The Household Budgets in the "S" Group were separately tested and the following results were obtained :—

Proportion of Expenditure under each of the following sub-divisions :—	Income of Household.				
	Under £3	£3	£4	£5	£6 upwards
Food	61·1	60·4	56·3	48·0	41·4
Clothing	15·7	13·7	19·3	19·4	17·7
Rent	5·3	6·6	5·0	8·8	12·4
Fuel and Light ...	8·7	7·6	7·3	8·1	9·0
Sundries	9·2	11·7	12·1	15·7	19·5
Total	100	100	100	100	100

This test showed that the budgets we used conformed with common experience, and is, therefore, evidence of their reliability.

(b) *Comparison of English and Irish Weights.*

The weights used in England in compiling the British index figure were compiled from budgets collected as long ago as 1904. These show a pre-war standard of living and the final index figure shows the percentage increase in expenditure necessary to maintain that precise standard of living absolutely unchanged at the present day.

We were not in possession of any Irish figures by which the pre-war standard of living could be accurately measured, and it was accordingly necessary for us to obtain budgets showing the present standard of living. Our final index figure therefore shows the percentage increase in expenditure which would have been necessary to maintain the present standard of living absolutely unchanged from July, 1914, to the present day.

It has been seen that according to the figures compiled by us, 57.1s. out of every 100s. is spent on food in Irish wage-earning class households; 17.5s. on clothing, and so on, and it is of interest to compare these "weights" with the corresponding figures

calculated by the English Ministry of Labour from the "United Kingdom" Budgets of 1904, which relate to the pre-war "United Kingdom" Standard of Living and which are still in use in England.

The following table shows the proportion of each 100s. spent by Wage-Earning Class Households which is spent on (1) Food, (2) Clothing, (3) Rent, (4) Fuel and Light, and (5) Sundries :—

Class of Commodity.	In Ireland.		In "United Kingdom."	
	In June, 1922, as calculated from the Committee's Budgets.	In July, 1914, as calculated from the previous column by price changes	In July, 1914, as calculated from 1904 Budgets.	In July, 1922, as calculated from 1904 Budgets by price changes.
	A.	B.	C.	D.
(1) Food	57·1	56·2	60	58·6
(2) Clothing ...	17·5	17·0	12	15·6
(3) Rent	5·4	7·9	16	13·3
(4) Fuel and Light	7·0	6·6	8	8·3
(5) Sundries ...	13·0	12·3	4	4·2
Total ...	100·0	100·0	100	100·0

It should be explained that the method of arriving at Columns B and D is as follows :—

The amounts of the various commodities consumed, as shown in the table compiled from the budgets, are left unchanged, but the prices are altered according to the prices ruling at the date under consideration, *i.e.*, Column B shows the proportion of expenditure in 1914 on the various classes of commodities had the 1914 standard been precisely the same as the present day standard.

(C) Compilation of the Final Figure.

We were now in possession of the retail prices of the individual commodities at the different dates, and of the weights obtained from the summarisation of the household budgets, and these prices and weights for the main groups of articles are set out in the subjoined table :—

——	Mid-July, 1914.		Mid-March, 1922.		Mid-June, 1922.		Irish Weights (see last par.).
	A.	B.	A.	B.	A.	B.	
Food ...	52·4	54·6	104·8	102·8	100	100	57·1
Clothing ...	52·7	52·9	103·9	101·7	100	100	17·5
Rent (C) ...	78·9	78·9	100·4	100·4	100	100	5·4
Fuel and Light	46·6	48·1	104·8	104·4	100	100	7·0
Sundries ...	50·5	51·9	103·2	103·1	100	100	13·0

The figures A result from the returns from the Post Office.

,, B ,, ,, ,, other Departments.

,, C were obtained from only one Department—the Local Government Board.

It now only remained for us to compile the final figure.

This was ascertained by multiplying the ratio prices of the various commodities by the "weights" appropriate to those commodities (*i.e.*, by multiplying the figures in the first six columns of the table above by the figures in the final column).

The following table gives the result so obtained :—

——	Mid-July, 1914.		Mid-March, 1922.		Mid-June, 1922.	
	A.	B.	A.	B.	A.	B.
Food	2992·0	3117·7	5984·1	5869·9	5710·0	5710·0
Clothing	922·3	925·7	1818·2	1779·7	1750·0	1750·0
Rent (C)	426·1	426·1	542·2	542·2	540·0	540·0
Fuel and Light ...	326·2	336·7	730·8	730·8	700·0	700·0
Sundries	657·0	674·7	1341·6	1327·3	1300·0	1300·0
Total ...	5323·6	5480·9	10416·9	10249·9	10000·0	10000·0

Then, taking the prices in July, 1914, as the standard and representing them by the figure of 100 we get the final percentage table.

	Mid. July, 1914		Mid. March, 1922.		Mid. June, 1922.	
As Per Cent. of July, 1914.	A 100	B 100	A 195·7	B 187·0	A 187·8	B 182·5

The following table shows the percentage changes so obtained for the main groups of commodities :—

	March 1922 over July 1914.		June 1922 over July 1914.	
	A	B	A	B
Food	99·9	88·3	90·8	83·2
Clothing	97·3	92·0	89·9	88·7
Rent (C)	27·3	27·3	26·8	26·8
Fuel and Light	124·9	117·2	114·6	108·0
Sundries	104·1	96·9	97·8	92·8
All Items	95·7	87·0	87·8	82·5

The figures in column marked "A" as before were obtained from the prices collected by Post Office officials, and those marked "B" from prices collected by officials of the Ministry of Labour and Local Government Board.

By taking the mean of "A" and "B" for March and for June, 1922, the final figures showing the increases in the Cost of Living are obtained :—

Mid-March, 1922, over July, 1914.	Mid-June, 1922, over July, 1914.
91·4 per cent.	**85·2** per cent.

and these are the final figures which we recommend the Government to adopt.

Notes on the Compilation.

(a) Comparison of Post Office, Ministry of Labour and Local Government Board Figures.

The close similarity between the figures supplied by the various Departments can perhaps be most clearly seen in a different tabular form.

For every 100 shillings spent by wage-earning classes in July, 1914, the following would be the corresponding amounts (as shown by the different returns) which would have to be spent in order to maintain the same standard of living in March and June, 1922.

	Post Office. (*a*)	Ministry of Labour and Ministry of Local Govt. (*b*)	Mean of columns (*a*) and (*b*). (*c*)	Deviation of (*a*) and (*b*) from the mean.	Deviation as a percentage of column (*c*).
March, 1922	195·7	187·0	191·35	4·35	2·3
June, 1922	187·8	182·5	185·15	2·65	1·4

The last column shows that in general the difference between Post Office, Ministry of Labour and Ministry of Local Government was 2.3 per cent. of the mean for prices returned for March, 1922, and 1.4 per cent. of the mean for prices returned for June, 1922—surely a small difference considering the instability of prices.

(b) Sundries.

A point of some importance is the following :—

In the British budgets only items of which the price changes could be accurately measured are understood to have been included.

In our Summary all "Sundries" shown in the budgets are included. But as the price change of only about one-third of them could be directly measured it was assumed that the change in the level of the prices of the remaining sundries varied in the same proportion as the change in the other four groups combined.

(D) Results of Different Weighting.

Calculations were also made whereby a final figure could be arrived at by different methods, and the following table shows results obtained :—

PERCENTAGE INCREASES ARISING BY USING BRITISH WEIGHTS.

DIFFERENT METHODS.	Percentage Increase in Cost of Living in Ireland.	
	July 1914 to March 1922	July 1914 to June 1922.
(*a*) By applying British Weights in 1914 to the Committee's Irish Prices of all commodities in 1914 and 1922 the percentage increase in the Cost of Living would be	84·8	80·2
(*b*) Taking Irish Prices for Food in 1914 as collected by the British Board of Trade, but the Committee's Prices for all other commodities in 1914 and all commodities in 1922 the increase would be	76·6	71·0
(*c*) Taking British Prices for food in the "United Kingdom" in 1914, but the Committee s Prices for all other commodities in 1914 and all commodities in 1922 the increase would be	72·1	67·3
Prices obtained entirely on Irish weights and prices, and recommended for adoption are	91·4	85·2

As regards this table it should, however, be pointed out that the commodities selected by us are not in all respects identical with those selected by the British authorities and that the application of the weights, although broadly speaking correct, could not be accurate in every detail.

It only remains for us to express our gratitude for all the assistance given to us by the officials of the Departments already mentioned and by the staff assisting in the actual compilation. Our thanks are especially due to Mr. C. J. Barry, of the Department of Agriculture and Technical Instruction and to the National School teachers who furnished such excellent budgets.

(Signed) JOHN HOOPER, *Chairman.*
T. K. BEWLEY.
T. MAC GIOLLA PÁDRAIG.
STANLEY LYON.

4th August, 1922.

APPENDIX.

Form A.

DIRECTIONS.

1. All prices should be quoted in pence, and should be cash prices at the shop (not delivered).

2. Please note the quantity mentioned in the first column in each case, and let your figures correspond.

3. If actual prices paid for any item are not available—leave space blank. *Do not estimate.*

4. The figures quoted for the month of March, 1922, should be those prevailing on the date on which you fill up the form.

5. In the column headed "Observations," please furnish any particulars concerning the retail prices of food in your district, which, in your opinion are worthy of observation.

6. Fill in on the back page of the form particulars of the sources from which information as to the prices of the commodity has been obtained, for example :—

Commodity.	Source.	Nature.
Butter ...	John Macken, Main Street ...	Large Shop–Day Book
Eggs ...	Personal knowledge ...	Direct Country supply
Eggs ...	Mrs. O'Kane, Dublin Road	Household Pass Book

7. The figures representing the majority of the sales are the figures required. Exceptional prices are of no value.

8. In every case you should check your information, whether given of your knowledge or after investigation by enquiry from more than one source.

APPENDIX.

Form A—CONTINUED.

RETAIL PRICES OF CERTAIN FOOD COMMODITIES IN.....
AT UNDERMENTIONED DATES. (City, Town, or District).

Commodity.	1913				1914		1922		Observations.
	Jan.	April	July	Oct.	Feb.	July	Feb.	Mar.	
Beef (Irish).									
Best cuts per lb.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second parts ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rough meat ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mutton (Irish).									
Best cuts ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second parts ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rough meat ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bacon.									
Smoked (piece) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
,, (rashers) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unsmoked (piece) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
,, (rashers) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shoulder (piece) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
,, (rashers) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
American (piece) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
,, (rashers) ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fresh Pork.									
Chops ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steaks ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Puddings ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sausages.									
Beef ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pork ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
"Limerick" ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lard ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dripping ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Butter.									
Irish Creamery ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irish farmer's ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Zealand ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Danish ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Margarine.									
First Grade ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second Grade ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Third Grade ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cheese (give brand or other description).	.....	.....	.....	.....	.....	.....	.....	.....	.....
Eggs.									
First Grade per doz.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second Grade ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Third Grade ..... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Third Grade ..... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....

APPENDIX.

Form A—CONTINUED.

Commodity.	1913				1914		1922		Observations.
	Jan.	April	July	Oct.	Feb.	July	Feb.	Mar.	
Milk.									
Fresh per quart	.....	.....	.....	.....	.....	.....	.....	.....	.....
Buttermilk ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Skim Milk ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tinned Milk.									
Irish (give size of tin)	.....	.....	.....	.....	.....	.....	.....	.....	.....
Imported ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bread (per 2-lb. Loaf)	.....	.....	.....	.....	.....	.....	.....	.....	.....
Flour.									
Household per stone	.....	.....	.....	.....	.....	.....	.....	.....	.....
Household per sack of .....stones.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Best American per sack of.....stones.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Meal.									
Oaten ... per stone									
Oaten ... per stone	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wheaten ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indian ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rice ... per lb.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Potatoes per stone	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sugar, White granulated ... per lb.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tea.									
Best quality ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cheapest quality ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Coffee, Ground ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cocoa.									
Shell ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tinned ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jam, Irish (give name of kind in most demand).	.....	.....	.....	.....	.....	.....	.....	.....	.....
Please add any information available as to prices of the following commodities, giving description of each item :—									
Fish	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vegetables ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poultry ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fruit ... ,,	.....	.....	.....	.....	.....	.....	.....	.....	.....

Signature.....

Date.....

APPENDIX.

Form A—CONTINUED

PARTICULARS OF SOURCES from which information has been obtained :—

COMMODITY.	SOURCE.	NATURE.
Beef	.....	.....
Mutton	.....	.....
Bacon	.....	.....
Fresh Pork	.....	.....
Sausages	.....	.....
Lard	.....	.....
Dripping	.....	.....
Butter	.....	.....
Margarine	.....	.....
Cheese	.....	.....
Eggs	.....	.....
Milk	.....	.....
Tinned Milk	.....	.....
Bread	.....	.....
Flour	.....	.....
Meal	.....	.....
Rice	.....	.....
Potatoes	.....	.....
Sugar	.....	.....
Tea	.....	.....
Coffee	.....	.....
Cocoa	.....	.....
Jam	.....	.....
Fish	.....	.....
Vegetables	.....	.....
Poultry	.....	.....
Fruit	.....	.....

APPENDIX.

Form B 1.

INSTRUCTIONS FOR FILLING IN SPECIAL FORMS FOR RETAIL PRICES.

(1) The necessary inquiries for filling up these forms should be made immediately.

(2) The returns duly completed should be posted so as to reach this Office *not later than Thursday, 22nd June.* Please do your utmost to post them as early as possible.

(3) Get the information from the shops most frequented by the wage-earning classes. Prices representing the kind, quality, etc., on which these classes spend most money are the prices required.

(4) Please note the quantity for which the prices of each commodity are to be quoted.

(5) All prices on Forms B 2 and B 3 should be quoted in pence (but correct to farthings)—thus Sugar 5¾d. per lb.

(6) Give actual prices. If you cannot get them leave blanks; do not give estimates or averages. For prices for the dates prior to June, 1922, get the Shopkeepers to look up their books.

(7) All prices should be cash prices at the shop (*not delivered*) they should represent the majority of sales and they should be checked by inquiry from more than one source.

(8) (*a*) Get prices in all cases from Shopkeepers, giving on each Form the names and full postal addresses of those who supplied the information for that Form.

(*b*) Give exact descriptions of beef, mutton, etc., where you are asked to do this on the Form.

(9) Give on the space provided on each Form any explanations or observations which you think would be helpful.

APPENDIX.

Form B 2.

RETAIL PRICES OF CERTAIN COMMODITIES

in.....of.....
(*Parish*) (*City, Town or District*).

[*Prices to be correct to the nearest farthing.*]

Commodity.	Per	Mid-Mar., 1922.	Mid-June, 1922.	Commodity.†	Per	Mid-June, 1922.
		d.	*d.*			*d.*
Butter, Irish Factory	lb.	.....	.....	Pork Chops ...	lb.	.....
Cheese, Golden Spray *	lb.	.....	.....	Pork Sausages ...	lb.	.....
Condensed Milk, Irish full Cream.	1 lb. tin	.....	.....	Lard	lb.	.....
Condensed Milk, Nestle's	1 lb. tin	.....	.....	Butter, Irish Creamery	lb.	.....
Rice, Rangoon ...	lb.	.....	.....	Butter, Irish Farmer's	lb.	.....
,, Java	lb.	.....	.....	Margarine, First Grade	lb.	.....
Jam, Strawberry ...	lb.	.....	.....	Margarine, Second Grade.	lb.	.....
Fresh Pork, Shoulders	lb.	.....	.....	Eggs, First Grade	doz.	.....
Fish—Red Herrings ...	doz.	.....	.....	Milk, Fresh ...	Quart	.....
,, —Fresh Herrings	doz.	.....	.....	Bread	2lb. loaf	.....
,, —Cod Steak ...	lb.	.....	.....	Flour, Household ...	14 lbs.	.....
Tea (quality most used by working classes).	lb.	.....	.....	Oatmeal	14 lbs.	.....
Cabbage	head	.....	.....	Potatoes, Old ...	14 lbs.	.....
Soap, Household (bar)	July, 1914. per lb.	.....	.....	Sugar, white granulated.	lb.	.....
Candles ...	per lb.	.....	.....	Tea, Best Quality ...	lb.	.....
Paraffin Oil	per gall.	.....	.....	,, Cheapest Quality	lb.	.....
Coal	per 112 lbs.	.....	.....			
Turf *	per 112 lbs.	.....	.....			
Gas for lighting *	per	.....	.....			
Gas for cooking, &c. *	per	.....	.....			
Electricity for lighting *	per	.....	.....			
Electricity for cooking, &c. *	per	.....	.....			

Observations.

* Special Instructions.—(*a*) *Cheese, Golden Spray.*—If this kind of Cheese is not sold, strike out last two words, insert kind most usually sold to working classes, and give prices. (*b*) *Turf.*—Note, price is asked for per 112 lbs. State on back of this form how it is sold in your Parish, and give number of sods, creels, etc., to the 112 lbs. (*c*) *Gas and Electricity.*—Insert the quantity which you are pricing, and state any "observations" (on the front or back of this form) which will help in compiling uniform quotations for the different parts of Ireland.

† Note.—Prices for Mid-June, 1922, only are required for these particular commodities.

Date..... (*Signature*).....

APPENDIX.

Form B 2—CONTINUED.

COMMODITY.	Name and full postal address of Shopkeeper or Firm from whom the information was obtained.	OBSERVATIONS.
(1) Butter ...	.....	.....
(2) Cheese ...	.....	.....
(3) Condensed Milk	.....	.....
(4) Margarine ...	.....	.....
(5) Lard ...	.....	.....
(6) Sausages ...	.....	.....
(7) Fresh Pork ...	.....	.....
(8) Tea	.....	.....
(9) Sugar ...	.....	.....
(10) Jam	.....	.....
(11) Rice	.....	.....
(12) Oatmeal ...	.....	.....
(13) Flour ...	.....	.....
(14) Bread ...	.....	.....
(15) Eggs ...	.....	.....
(16) Milk, fresh ...	.....	.....
(17) Potatoes ...	.....	.....
(18) Cabbage ...	.....	.....
(19) Fish	.....	.....
(20) Soap ...	.....	.....
(21) Candles ...	.....	.....
(22) Oil	.....	.....
(23) Coal	.....	.....
(24) Turf	.....	.....
(25) Gas	.....	.....
(26) Electricity ...	.....	.....

APPENDIX.

Form B 3.

RETAIL PRICES OF CERTAIN COMMODITIES

in..... of.....

(Parish). (City, Town or District).

PRICES.

Insert under *Beef* the exact description (e.g., "round steak," "stewing beef," "rib steak," "corned brisket," "shoulder," "liver," etc., or whatever is the exact description) of each of the six parts, kinds, etc., on which the *working classes* at present spend most *money*, naming the parts in the order of their importance from this point of view. Please insert prices opposite each description. Similarly, in the case of *Mutton* insert the exact description of the four parts, kinds, etc., in the order of their money importance to the working classes, entering the exact price opposite each. Again, under *Bacon, etc.*, insert the exact description (e.g., "Irish shoulder rashers," "Irish bacon, back piece," "American bacon, shoulder piece," "Pigs' heads," "American Gams," etc., or whatever is the exact description) of each of the six parts, kinds, cuts, etc., of cured pigs on which the *working classes* at present spend most *money*, naming the parts in order of their importance from this point of view. Enter the exact prices opposite each description.

Do not estimate prices. As regards Mid-March, shopkeeper's books should be referred to in each case.

ESTIMATED WEIGHTS.

On each blank line below insert the same description as you have already inserted on the same line in the lefthand column, then insert below the best estimates of comparative weights which you can get from the shopkeeper.

That is to say, for every 10 *lbs.* of that part, kind, cut, etc., on which the working classes spend most *money*, insert below the approximate *weight* of each of the other descriptions (2), (3), etc., purchased by the working classes.

BEEF, per lb.	Mid-March, 1922.	Mid-June, 1922.
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

BEEF.	Weights.
(1)	10 lb.
(2)	lb.
(3)	lb.
(4)	lb.
(5)	lb.
(6)	lb.

APPENDIX.

Form B 3—CONTINUED.

MUTTON, per lb.	Mid-March, 1922.	Mid-June, 1922.	MUTTON.	Weights.
(1)			(1)	10 lb.
(2)			(2)	lb.
(3)			(3)	lb.
(4)			(4)	lb.
BACON, &c., per lb. (1)			BACON, etc. (1)	10 lb.
(2)			(2)	lb.
(3)			(3)	lb.
(4)			(4)	lb.
(5)			(5)	lb.
(6)			(6)	lb.

The working-class families in this district spend about.....shillings on Mutton for every 10 shillings spent on Beef.

For every 10s. which the working classes spend on butchers' meat (beef and mutton) how much do they spend on bacon and other pig-meat (including sausages) ? .....

Signature..... Date,.....June, 1922.

Source of Information.....

Observations .....

APPENDIX.

Form B 4.

CLOTHING OF WAGE-EARNING CLASSES.

RETAIL PRICES IN.....

The prices for 1914 must refer to exactly the same type and quality of articles as for 1922, which must be of a description in general demand amongst wage-earning classes in 1922. In all cases of clothing it is the ready-made article that should be priced, except as regards men's suits, men's trousers and men's overcoats, for which two sets of prices, (1) ready-made, (2) tailor-made, should be given.

Articles.	State Material and exact Description.	—	July, 1914.	Mar., 1922.	June, 1922.
			s. d.	s. d.	s. d.
(A). Men's.					
Suits (1)	.....	each	.....	.....	.....
,, (2)	.....	,,	.....	.....	.....
Trousers (1)	.....	pair	.....	.....	.....
,, (2)	.....	,,	.....	.....	.....
Overcoats (1)	.....	each	.....	.....	.....
,, (2)	.....	,,	.....	.....	.....
Singlets ...	.....	,,	.....	.....	.....
Drawers ...	.....	pair	.....	.....	.....
Shirts ...	.....	each	.....	.....	.....
Socks ...	.....	pair	.....	.....	.....
Boots ...	.....	,,	.....	.....	.....
(B). Boys aged about 12.					
Suits ...	.....	each	.....	.....	.....
Overcoats ...	.....	,,	.....	.....	.....
Shirts ...	.....	,,	.....	.....	.....
Stockings ...	.....	pair	.....	.....	.....
Boots ...	.....	,,	.....	.....	.....
(C). Women's.					
Light Coats ...	.....	each	.....	.....	.....
Heavy Coats ...	.....	,,	.....	.....	.....
Costumes ...	.....	,,	.....	.....	.....
Blouses ...	.....	,,	.....	.....	.....
Skirts ...	.....	,,	.....	.....	.....
Stockings ...	.....	pair	.....	.....	.....
Combinations ...	.....	,,	.....	.....	.....
Corsets ...	.....	each	.....	.....	.....
Underskirts ...	.....	,,	.....	.....	.....
Chemises ...	.....	,,	.....	.....	.....
Boots ...	.....	pair	.....	.....	.....
(D). Girls aged about 12.					
Coats ...	.....	each	.....	.....	.....
Dresses ...	.....	,,	.....	.....	.....
Stockings ...	.....	pair	.....	.....	.....
Combinations ...	.....	,,	.....	.....	.....
Stays ...	.....	each	.....	.....	.....
Petticoats ...	.....	,,	.....	.....	.....
Chemises ...	.....	,,	.....	.....	.....
Boots ...	.....	pair	.....	.....	.....

APPENDIX.

Form B 4—CONTINUED.

(E).—MATERIALS purchased by Wage-earning Classes (same kind and quality at each date).

Materials.	Exact Description, Width, &c.	Per	July, 1914.	Mar., 1922.	June, 1922.
			s. d.	s. d.	s. d.
Woollen Yarn	.....	lb.	.....	.....	.....
Calico ...	.....	yard	.....	.....	.....
Cotton ...	.....	,,	.....	.....	.....
Flannel ...	.....	,,	.....	.....	.....
Flannelette ...	.....	,,	.....	.....	.....
Serge ...	.....	,,	.....	.....	.....
Tweed ...	.....	,,	.....	.....	.....
Print ...	.....	,,	.....	.....	.....

(F).—Names and full postal addresses of shopkeepers, firms, &c., from whom information on this Form B. 4 was obtained.

(G)—Observations.

Signature.....

Date.....

APPENDIX.

This Form should be returned by the day of June, 1922. **Form B 5.**

REPRESENTATIVE RENTS PAID BY WAGE-EARNING CLASSES IN.....

I.—WHOLE HOUSE OCCUPIED BY ONE FAMILY.

I.—The houses referred to below should be representative of wage-earning class dwellings in as many different districts as possible. Houses owned by the Local Authority should be indicated by an asterisk placed after the postal number; such houses should only form their due proportion of the number mentioned below since the Return is required to show the true average change in rents in all wage-earning class houses. *Rents of actual houses should be given : different rents are not to be averaged.*

Name of Street.	Postal * No. or Nos. of houses.	No. of rooms in each house.	Annual Rent † (including rates) of each house.						Annual Rates on each house.									P.L. Valuation of each house.					
			July, 1914.		Mar., 1922.		June, 1922.		July, 1914.			Mar., 1922.			June, 1922			July, 1914.		Mar., 1922.		June, 1922	
			£	s.	£	s.	£	s.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	£	s.	£	s.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* Owned by the Local Authority.

† It is the ANNUAL rent that should be entered; accordingly weekly, monthly or quarterly rents at the above dates should be multiplied by 52, 12 or 4 respectively, and the result entered.

APPENDIX.

Form B 5—CONTINUED.

II.—PART ONLY OF HOUSE OCCUPIED BY FAMILY.

II.—The houses or tenements should be in as many different districts as possible and the particulars should be representative of wage-earning class accommodation in those districts. *Actual rents are to be given : different rents are not to be averaged.*

Name of Street.	Postal No. of house.	Number * of rooms occupied by each family selected.	Amount of Rent paid per week for the rooms.					
			July, 1914.		March, 1922.		June, 1922.	
			s.	d.	s.	d.	s.	d.

* The numbers required are to represent different types of wage-earning class accommodation and, therefore, families should be selected occupying different numbers of rooms so as to properly represent local conditions.

Date.....1922. *Signature*.....

APPENDIX.

Form B 6.—Page 1.

HOUSEHOLD BUDGET.

PARTICULARS for all persons in a household at.....Co.....
during the seven days ended.....June, 1922.

(NOTE.—Particulars for *each* person should be given, one line being devoted to *each*).

Description (*e.g.*, husband, wife, father, son, niece, servant, lodger, &c.).	Sex (M) Male (F) Female	Age.	Occupation.*	Earnings for the seven days.†
				s. d.
(1)	.....	.....	.....	.....
(2)	.....	.....	.....	.....
(3)	.....	.....	.....	.....
(4)	.....	.....	.....	.....
(5)	.....	.....	.....	.....
(6)	.....	.....	.....	.....
(7)	.....	.....	.....	.....
(8)	.....	.....	.....	.....
(9)	.....	.....	.....	.....
(10)	.....	.....	.....	.....

* *e.g.*, "Carpenter," "Dock labourer," "domestic duties," "at school," &c.

† If there is a servant, her wages should not be included here.

Total earnings (A)	
Other receipts ‡	
Total income (B)	

‡ Receipts of old age or other pensions should be included here and not in the column for "earnings" above.

Please state on the following lines particulars of pensions or other receipts :—

Observations with regard to particulars on this page.

SUMMARY.

Number of Persons

	No.
Who earned cash (A) ...	.....
Who did not earn cash (A)	.....
Total number of persons in the household ...	.....

	s. d.
Total *income* (B) for the seven days	.....

Number of Persons

	No.
Under 4 years... ...	.....
4 years to 13 (inclusive)	.....
14 years and over ...	.....
Total number of persons in the household ...	.....

APPENDIX.

Form B 6.—Page 2.

QUANTITIES AND COSTS OF ARTICLES CONSUMED DURING THE SEVEN DAYS.....JUNE, TO.....JUNE, 1922.

Food.	Quantity.	s. d.
(1) Beef	lb.	
(2) Mutton	lb.	
(3) Fresh pork ...	lb.	
(4) Sausages, black puddings, &c.	lb.	
(5) Bacon, pigs' heads, &c.	lb.	
(6) Total Meat † ...	*	†
(7) Fresh Fish ...	*	
(8) Cured or Tinned Fish	*	
(9) Butter	lb.	
(10) Cheese	lb.	
(11) Margarine ...	lb.	
(12) Lard	lb.	
(13) Fresh Milk ...	pts.	
(14) Condensed Milk ...	lb.	
(15) Eggs	doz.	
(16) Bread	2 lb. loaves	
(17) Flour	lb.	
(18) Oatmeal, &c. ...	lb.	
(19) Rice, Sago, &c. ...	lb.	
(20) Potatoes	lb.	
(21) Other Vegetables ...	*	
(22) Tea	lb.	
(23) Sugar	lb.	
(24) Jam	lb.	
(25) Other food ...	*	
(26) Meals eaten at shops, hotels, &c.	*	
(27) Total Food (C) ...	*	†
(28) Clothes boots and shoes (D)	*	

Fuel and Light.	Quantity.	s. d.
(29) Coal	cwt.	
(30) Turf	,,	
(31) Firewood		
(32) Gas		
(33) Electricity ...		
(34) Candles	lb.	
(35) Paraffin Oil ...	pts.	
(36) Other Fuel and Light	*	
(37) Total Fuel & Light (E)	*	
Household Requisites.		
(38) Soap		
(39) Starch, blue, polishes, &c.	*	
(40) Crockery, hardware, &c.	*	
(41) Other household requisites.	*	
(42) Total Household Requisites (F).	*	
Sundries.		
(43) Pipe tobacco ...	oz.	
(44) Cigarettes... ...	oz.	
(45) Medicines, Ointments, &c.	*	
(46) Newspapers, &c. ...	*	
(47) Train and tram fares, &c.	*	
(48) Insurances ...	*	
(49)		
(50)		
(51)		
(52) Total Sundries (G)	*	

* Cost only is required. † When totting be careful not to add in Meat twice over.

Note.—Food purchased for poultry, pigs, &c.; materials for making up garments *for sale;* implements for producing goods *for sale,* &c., should not be included above.

(H) Rents (Including rates).—What is the weekly rent (including rates) of the house or rooms occupied by the household ?.....shillings and.....pence. Does the family own the house ? ..... (yes or no). If the answer is "yes," insert the equivalent rent and rates.

Observations on Weekly Costs and on rent :—

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APPENDIX.

Form B 6.—Page 3.

COST OF CLOTHING (INCLUDING BOOTS AND SHOES) FOR THE TWELVE MONTHS, JULY, 1921, TO JUNE, 1922, INCLUSIVE.

As it is exceptionally difficult to obtain representative costs of clothing, you are earnestly requested to help the Government by going to the greatest pains to give below the most accurate figures you possibly can for the cost of the clothing (including boots and shoes) used up by the household during the twelve months, July, 1921, to June, 1922, inclusive. Costs of materials purchased for clothing (*e.g.*, cotton for children's dresses) should be included, any costs of making-up should be added. Material purchased for making up articles *for sale* should not be entered. COSTS FOR REPAIRS AND ALTERATIONS OF CLOTHING (including boots and shoes) should be included. FOR ARTICLES WHICH USUALLY LAST MORE THAN TWELVE MONTHS include below only the proportionate cost for the twelve months. For instance, if an overcoat is usually bought only once in *three* years, enter below only *one-third* of the price; even if the overcoat was purchased eighteen months ago, one-third of the cost should still be stated below. If the exact amount of money spent during the twelve months on, for instance, boys' stockings, cannot be remembered, but if it is known that a pair lasts about *four months*, then include below *three times* the price of the last pair. The lists below are intended for your convenience; some of the articles may not have been used, others more important than some mentioned may have to be included with minor expenditure under "Other Clothing."

For.....Women.	£ s.	For.....Girls over 6.	£ s.	For.....Men.	£ s.	For.....Boys over 6.	£ s.
Coats ...		Coats ...		Overcoats ...		Overcoats ...	
Hats ...		Hats ...		Suits ...		Suits ...	
Costumes ...		Dresses ...		Hats ...		Caps ...	
Blouses, &c....		Stockings ...		Singlets ...		Shirts ...	
Skirts ...		Combinations		Drawers ...		Stockings ...	
Stockings ...		Stays ...		Shirts ...		Boots & Shoes	
Combinations		Petticoats ...		Socks ...		Other Clothing	
Corsets ...		Chemises ...		Boots & Shoes		Total ...	
Underskirts		Boots & Shoes		Other Clothing		Per Boy	
Chemises ...		Other Clothing				For.....children under 6.	
Boots & Shoes						Total children's clothes, boots, &c.	£ s.
Other clothing							
Total of above		Total of above		Total of above		Per Child ...	
Per Woman		Per Girl ...		Per Man ...			

(I.) Total cost of Clothing, Boots and Shoes, for the whole household for 12 months, £ : :

OBSERVATIONS on costs of clothing (including Boots and Shoes) :—

APPENDIX.

Form B 6.—Page 4.

COST OF FUEL AND LIGHT FOR THE TWELVE MONTHS, JULY, 1921, TO JUNE, 1922, inclusive.

As the cost of fuel and light is so different in winter and summer, will you please state below, as accurately as possible, the expenditure on fuel and light by the household during the past twelve months, and the corresponding quantities of the items consumed.

——	Quantity.	£ s.	——	Quantity.	£ s.
Coal	tons.		Electricity for lighting		
Turf	tons.		Electricity for cooking, &c.		
Firewood			Candles	lb.	
Gas for lighting ...			Paraffin Oil	galls.	
Gas for cooking, &c.			Other fuel and light		

(J). Total expenditure on Fuel and Light for the twelve months ... £

Observations on fuel and light :—

General Observations :—

The figures and observations inserted on these four pages are reliable to the best of my knowledge and belief.

Signature of Teacher or Assistant.....Rank.....

Address of School.....

.....

Date.....1922.

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APPENDIX.

Form B 7.

INSTRUCTIONS FOR DEALING WITH HOUSEHOLD BUDGET FORM B 6.

1. Select the household with one or more wage-earners for which you can give the most reliable particulars. You can choose any type of household you think fit, it does not matter whether it be a household even of twenty or even of one, whether comfortably off or poorly off, with many children or with few or no children, with several wage-earners or with only one, with no men, with no women, with a visitor, with a servant, etc., provided the household chosen is one of the wage-earning class. This will ensure that taking the country as a whole the budgets will represent every day conditions and avoid anything exceptional.

2. If you select a household with a plot or garden in which food is produced, or one with fowl or pigs, etc., a note to this effect should be made under "Observations."

3. Make no statement which would identify the household for which you send an account; as a further precaution the individual returns will be treated as strictly confidential—your figures will be used only in totting them with figures in a large number of other budgets in order to arrive at averages, etc.

4. If you live with a wage earner and give the budget of your own house, do not state that the household is your own, but you will of course place the word "teacher" on one line in the occupation column of the first table (a teacher is not necessarily a national school teacher; in any case the budget will be treated as strictly confidential).

5. If you can get accurate particulars for the days of the current week, do so. If not, would you ask the householder to keep an account for the seven days immediately following the receipt of this communication. Post your budget so as to reach here by the 30th June, at latest. Spend all the time you can spare to get the particulars as accurate as possible.

6. Under "Observations" on each page give any remarks that may be helpful, especially explanations of unusually large or small figures. The budgets will be closely scrutinised.

7. Do not stamp the envelope; it will come post free.

APPENDIX.

Form B 7—CONTINUED.

PAGE 1.

8. Give a line to each individual in the household from the oldest to the youngest. In the summary table include as earners any who earn even a few shillings. In case short time or only a few hours were worked this should be stated under "Observations."

PAGE 2.

9. Get the quantity and cost of the items *consumed* in the week. In most cases it will be accurate enough to state *purchases* during the week, but where there has been an unusually large purchase of food, etc., to last more than one week (or an unusually small purchase owing to a large quantity being in hand at the beginning of the week) give the quantity and cost of the week's consumption. You are, however, definitely instructed to state the *purchases* during the week of such articles as "clothing, boots and shoes," "crockery, hardware," etc., and of all such goods which are intended to last more than one week. If any article (e.g., a suit of clothes, etc.) is purchased on an easy payment system give the total cost—not the amount of the instalment. It is anticipated that a small number of budgets will contain abnormally large figures for "clothing, boots and shoes," etc., and in such cases particulars should be given under the "Observations."

Loads, creels, etc., of turf should be converted to the equivalent weight.

RENT.—The figure required is to include rates. If the household owns the house, this should be stated and the equivalent rent (including rates) should be given. If the household do not occupy a whole house, this should be stated.

10. You will observe that the week's expenditure will not necessarily be the same as the week's income.

PAGES 3 AND 4

11. The difficulty of giving as accurate figures on pages 3 and 4 as on pages 1 and 2 is recognised, but you are earnestly requested to do the very best you can to give reliable figures. Under "Observations" on the last page give an indication of the degree of accuracy of your figures.

12. Do not send a budget at all unless you are satisfied that the figures are reliable on the whole.

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